

ABSTRACT

Thesis „Budget management of the European Union“ analyzes the process of budget management on the European Union (EU) level highlighting the changes brought to this area by the Lisbon Treaty. Moreover, it explores proposals submitted by the European Commission during the preliminary discussions about the nature of the future EU Multiannual financial framework (MFF) 2014-2020 in the cohesion policy. The EU budget mirrors predominantly political dimension of the European integration and reflects the MFF as an important medium-term instrument for expenditures planning of the EU. The thesis is composed of two major chapters. First part examines the EU budget in the framework of budgeting processes on the national and international level. It reviews as well the most important changes being made in this policy area since 2009, when the Lisbon Treaty entered into force. Second part shifts the focus on the more specific issue - on the future of the EU cohesion policy in the next seven-year expenditures term. Thesis author investigates the European Commission's proposal for this area, suggests changes and makes recommendation for the Czech position during uneasy negotiations to come. The author argues, that the new category of “transition regions” and the whole “partnership contracts” as proposed in the draft are vague and not accurate and contradict current principles upon which is the EU built. Czech Republic should during the negotiations about the future character of the EU cohesion policy concentrate on maintaining strong cohesion policy focusing on the less developed regions to which most of the Czech Convergence regions count. Nevertheless, the author points out, that it is important to think beyond the 2020 horizon, as the current under-developed regions will soon be developed enough not to reach to the Convergence help. Thus it is highly desirable not to underestimate discussion about the transition regions. Final recommendations are individual author's contribution to the current debate about the future principles of the EU cohesion policy. The work reflects the state of affairs as in march 2012.